tion the property of school districts, *Held,* such exemption from taxation does not imply exemption from assessment for special improvements, *City of Kalispell* v. *School Dist. No. 5 of Flathead Co.* (Mont. 1912) 122 Pac. 742.

It is held in many States that local assessments are not within the meaning of the term of taxation as usually employed in our constitutions and statutes. 4 DILLON MUN. CORP. Ed. 5 § 1445; COOLEY, TAXATION, p. 446. *Sterling* v. *Galt,* 117 Ill. 11, 7 N. E. 471. *Taylor* v. *Boyd,* 63 Tex. 533. *Yates* v. *Milwaukee,* 92 Wis. 352, 66 N. W. 248. And so it has generally been held that statutory exemption from taxation of churches, public and charitable institutions does not carry with it the exemption from special assessment for improvements. *Northern Liberties* v. *St. John's Church,* 13 Pa. 104. *Boston etc. Society* v. *Boston,* 116 Mass. 81, 17 Am. Rep. 153; *St. Louis Public Schools* v. *St. Louis,* 26 Mo. 468. However in the case of public property, property devoted to the use of the public, the principle that makes them non-taxable under statutory provisions also by the great weight of authority exempts them from assessment for local improvements. The state cannot be charged without its express consent. Public school property is generally considered as coming within the above rule. *Board of Improvements* v. *School District,* 56 Ark. 354, 19 S. W. 969, 16 L. R. A. 418, 35 Am. St. Rep. 108; *Pittsburgh* v. *Sherrett Subdistrict School,* 204 Pa. 635, 54 Atl. 463, 61 L. R. A. 183. *City of Toledo* v. *Board of Education,* 48 Ohio St. 83, 26 N. E. 403. *Witter* v. *Mission School District,* 121 Cal. 350, 53 Pac 905, 66 Am. St. Rep. 33. 4 DILLON, MUN. CORP. Ed. § 1446. CONTRA: *St. Louis Public Schools* v. *St. Louis, supra.* But if such property is not actually held for and engaged in a public use, there is no such implied exemption. *Ft. Smith School District* v. *Board of Improvements,* 65 Ark. 343, 46 S. W. 418; *City Street Improvement Co.* v. *University of California,* 153 Cal. 776, 96 Pac. 801, 18 L. R. A. (N. S.) 451. *Witter* v. *Mission School District, supra.* In some States, no implied exemption of any kind is recognized. Taxation is the rule, and exemption is an exception which must be clearly indicated by express legislative enactment. *Sioux City* v. *Sioux City Independent School District,* 55 Iowa, 150, 7 N. W. 488; *Whitaker* v. *Deadwood,* 23 S. Dak. 538, 122 N. W. 590; *In re Howard Ave. North,* 44 Wash. 62, 86 Pac. 1117, 120 Am. St. Rep. 973; *West Chicago Park Commissioners* v. *Chicago,* 152 Ill. 392, 38 N. E. 697. "Even public property is often subject to these special assessments; there being no more reason to excuse the public from payment for such benefits that there would be to excuse it from paying when property is taken under eminent domain." COOLEY, TAXATION, Ed. 2, p. 635. It is with this minority view that the Montana Court has seen fit to take its stand on this disputed question.

MUNICIPAL CORPORATIONS—LIABILITY TO CONTRACTOR FOR DELAY IN LEVYING LOCAL IMPROVEMENT ASSESSMENTS.—Plaintiff constructed a sewer for defendant city, taking assessment certificates as sole payment, the contract stating that no other liability was incurred by the city. The defendant city negligently delayed in levying the assessments. *Held,* the defendant is liable for loss of interest on the assessments. *J. W. Turner Imp. Co.* v. *City of Des Moines* (Iowa 1912) 136 N. W. 656.

That a contractor whose remuneration is to come entirely from a specific fund may recover payment from the municipality if, through some fault of such municipality, the fund can no longer be created, is generally granted. *Ft. Dodge E. L. & P. Co.* v. *City of Fort Dodge,* 115 Ia. 568. And if the municipality refuses or unreasonably delays in providing the fund, courts are well agreed that the contractor may resort to mandamus to compel action. *Reilly* v. *Albany,* 112 N. Y. 30; *Wren* v. *City of Indianapolis,* 96 Ind. 206. But as to whether the contractor may recover damages or the cost of the work from the municipality in case of negligent delay or refusal, the decisions are conflicting. The majority hold, in accordance with the principal case, that the municipality is then liable. *Steffen* v. *City of St. Louis,* 135 Mo. 44; *Barber Asphalt Co.* v. *City of Denver,* 72 Fed. 336; *Little* v. *City of Portland,* 26 Ore. 235; *City of Atchison* v. *Byrnes,* 22 Kan. 65. The contrary view is held in *German-American Savings Bank* v. *Spokane,* 17 Wash. 315; *City of Alton* v. *Foster,* 207 Ill. 150; and *People ex rel Ready* v. *Mayor of Syracuse,* 144 N. Y. 63.

MUNICIPAL CORPORATIONS—STREET IMPROVEMENTS—MINIMUM WAGE.—The City of Spokane passed an ordinance fixing a minimum of $3.00 per day of eight hours for common labor engaged in city improvements. A contract for street improvements was made on this basis and after the work was done an abutter objected to the assessment. *Held,* that the property-owner might have the assessment lowered to the extent that the higher wage increased the cost. *Gerlach* v. *City of Spokane* (Wash. 1912) 124 Pac. 121.

The increased agitation for minimum wage laws, more than the nicety of the legal point involved, makes this case interesting. Former cases on city ordinances affecting the wage question have held these illegal. *Malette* v. *City of Spokane,* 123 Pac. 1005; *State* v. *Norton,* 7 Ohio Dec. 354; *Frame* v. *Felix,* 167 Pa. 47, 27 L. R. A. 802. Ordinances or stipulations in contracts, imposing limitations upon the hours of labor per day, on the nationality of laborers to be engaged, or requiring that none other than union labor be employed have been likewise held invalid. *Glover* v. *People,* 101 Ill. 545; *Atlanta* v. *Stein,* 111 Ga. 789; *Chicago* v. *Hulbert,* 206 Ill. 346. Statutes with like provisions are generally considered objectionable. *People* v. *Coler,* 166 N. Y. 1, 10; *People* v. *Grout,* 179 N. Y. 417; *Cleveland* v. *Clements Bros. Const. Co.,* 67 Ohio St. 197; *Street* v. *Varney Electrical Sup. Co.,* 160 Ind. 338. However, *Atkin* v. *Kansas,* 191 U. S. 207, and *State* v. *Wilson,* 65 Kan. 237, held that statutes restricting the hours of labor on State and city works were constitutional and even criminally enforcible.

PRINCIPAL AND AGENT—LIABILITY OF AGENT FOR DISCLOSURE BY SERVANT—WARRANTY OF SECRECY—Plaintiff carried on business as a private inquiry agent, and was employed by defendant, a married woman living apart from her husband, to watch upon the latter. One of plaintiff's employees who had been employed to watch defendant's husband, having been discharged by plaintiff, informed plaintiff's husband that he was being watched. In ignorance of this fact, defendant continued to employ plaintiff, who was also